

Instructions for Form 540 2EZ

Things you need to know before you complete Form 540 2EZ

Use blue or black ink to complete Form 540 2EZ.

The **California 2EZ tables** are made for the Form 540 2EZ only. They may not be used with any other California tax form. There are three separate tables, one for each filing status. **Note:** married filing jointly and qualifying widow(er) share the same tables. The tax amounts have been reduced for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits you may claim.

Use the label on the cover of this booklet to speed processing and prevent common errors that can delay refunds. After completing your return, sign it and attach the mailing label. Make corrections to the label by crossing out any errors and printing the correct or missing information in black or blue ink.

Enter your social security number(s) in the space(s) provided. This information is not pre-printed on your label.

Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2001, and the California Revenue and Taxation Code (R&TC).

Line 1 through Line 5 – Filing Status

See page 5 for the requirements for each of the filing statuses. Then fill in the circle on Form 540 2EZ for the filing status that applies to you.

Line 6 – Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle on line 6.

Line 7 – Seniors

If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 on line 7.

Line 8 – Dependents

Enter the names of the dependents you are allowed to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are claiming 4 or more dependents, you must e-file or use Form 540A or Form 540.



Refundable Child and Dependent Care Expenses Credit

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file. **This credit may not be claimed on Form 540 2EZ.**

Line 9 – Wages

Enter the amount from Form W-2, box 16. If you have more than one W-2, add all amounts shown in box 16. The picture on this page shows where this information is located on your Form W-2.

Generally, federal Form W-2 box 1 and box 16 should reflect the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Please e-file or get Form 540A, Form 540, or Long or Short Form 540NR, from our Website at www.ftb.ca.gov or see the back cover.

Exception: You may use Form 540 2EZ, if your Form W-2, box 1 and box 16 are different because you received ride-sharing benefits or sick pay under the Federal Insurance Contributions Act and Railroad Retirement Act.

If this exception applies to you, enter the amount from federal Form W-2, box 16.

Line 10 – Interest Income

Enter interest income shown on Form 1099-INT, box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and should not be included in the total for line 13.

Line 12 – U.S. Social Security or Railroad Retirement Benefits

Enter U.S. social security or tier 1 and tier 2 railroad retirement benefits. California does not tax this income.

Line 14 – Tax



The standard deduction and personal exemption credit are built into the tax tables and not reported on the tax return.

Did you fill in the circle for line 6?

Yes Complete the Dependent Tax Worksheet on the next page.

No Follow the instructions below.

Use the California 2EZ table for your filing status to complete line 14. The 2EZ tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

- Single, go to page 19.
- Married filing jointly or qualifying widow(er), go to page 22.
- Head of household, go to page 27.

(Instructions continued on following page.)

Instructions for Form 540 2EZ

Dependent Tax Worksheet

1. Is the amount on line 13 less than or equal to:

- \$10,220 if single
- \$20,290 if married filing jointly or qualifying widow(er)
- \$14,390 if head of household, or

2. Do you have a dependent?

If the answer to question 1 or question 2 is:

Yes Stop here. You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Please e-file (see page 2), or get Form 540A or Form 540 at www.ftb.ca.gov.

No If you can be claimed as a dependent by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 13, and your filing status, look up the tax in the 2EZ Table.

If your filing status is:

- Single, go to page 19.
- Married filing jointly or qualifying widow(er), go to page 22
- Head of household, go to page 27

1

2. If single or head of household, enter \$82

- If married and both spouses can be claimed as a dependent by another taxpayer, enter \$164
- If married and only one spouse can be claimed, enter \$82
- If qualifying widow(er), enter \$164

2

3. Add line 1 and line 2. Enter here and on

Form 540 2EZ, line 14

3

Line 15 - Senior Exemption

If you entered 1 in the box on line 7, enter \$82. If you entered 2 in the box on line 7, enter \$164.

Line 16 - Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2003, you may be eligible for a credit to reduce your tax. See page 9 for more information.

Line 19 - Tax Withheld

Enter the amount from Form W-2, box 17. If you have more than one Form W-2, add all amounts shown in box 17. The picture on page 6 shows where this information is located on your Form W-2. The Franchise Tax Board verifies all withholding claimed from Forms W-2 with the Employment Development Department.

Line 21 - Tax Due

If you increase your withholding, more of your 2004 state tax liability will be withheld throughout the year. Doing so could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (EDD) Form DE-4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can obtain this form by calling EDD at (888) 745-3886 or through the Internet at www.edd.ca.gov/taxrep/de4.pdf, or you can get this form from your employer.

Line 22 - Use Tax

As explained on page 31, you may owe California use tax for purchases from out-of-state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person).

You may now report use tax on your income tax return instead of having to file a use tax return with the California State Board of Equalization. To report use tax on your income tax return, complete the Use Tax Worksheet in the next column.

If you owe use tax but choose not to report it on your income tax return, you must report and pay the tax to the State Board of Equalization. To do so, download a copy of Publication 79-B, California Use Tax, from www.boe.ca.gov. You can also request a copy by calling the State Board of Equalization's Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929.

Note: Businesses that have a California seller's permit must continue to report business purchases subject to use tax on their sales and use tax returns.

See page 31 for a general explanation of California use tax.

Use Tax Worksheet

Round all amounts to the nearest whole dollar.

1. Enter your purchases from out-of-state or internet sellers made without payment of California sales/use tax.¹ \$ _____
2. Enter the applicable sales and use tax rate. See page 8.² _____
3. Multiply line 1 by the tax rate on line 2. Enter result here. \$ _____
4. Enter any sales or use tax you paid to another state for purchases included on line 1.³ \$ _____
5. Subtract line 4 from line 3. This is the total use tax due. Enter the amount due on line 22. If the amount is less than zero, enter -0- \$ _____

¹ Include handling charges. Do not include any other states' sales or use tax paid on the purchase(s).

² Enter the decimal equivalent of the sales and use tax rate. For example, the decimal equivalent of 7.25% is 0.0725, and the decimal equivalent of 7.375% is 0.07375. Use the tax rate applicable to the place in California where the property is used, stored, or otherwise consumed.

³ This is a credit for tax paid to other states. You cannot claim a credit greater than the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and you would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Worksheet, Line 1, Purchases Subject to Use Tax

- Report only purchases from out-of-state or internet sellers made during the year that corresponds with the income tax return you are filing. For example, use your 2003 return to report taxable purchases made in 2003.
- Report items that would have been taxable in a California store. For example, you would include purchases of clothing, but not purchases of prescription medicine. If you have questions on whether a purchase is taxable, visit the State Board of Equalization's Website at www.boe.ca.gov, or call its Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929.
- If you traveled to a foreign country and brought items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$400 per-person exemption. This \$400 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- Do not report the following on your income tax return:
 - Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
 - Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
 - Vessels documented with the U.S. Coast Guard.
 - Aircraft.
 - Leases of machinery, equipment, vehicles, and other tangible personal property.

Instructions for Form 540 2EZ

Sales and Use Tax Rates by County (Includes state, local, and district taxes) As of December 31, 2003

County	Rate	County	Rate
Alameda	8.25%	Orange	7.75%
Alpine	7.25%	Placer	7.25%
Amador	7.25%	Plumas	7.25%
Butte	7.25%	Riverside	7.75%
Calaveras	7.25%	Sacramento	7.75%
Colusa	7.25%	San Benito	7.25%
Contra Costa	8.25%	San Bernardino	7.75%
Del Norte	7.25%	San Diego	7.75%
El Dorado ¹	7.25%	San Francisco	8.50%
Fresno ¹	7.875%	San Joaquin	7.75%
Glenn	7.25%	San Luis Obispo	7.25%
Humboldt	7.25%	San Mateo	8.25%
Imperial ¹	7.75%	Santa Barbara	7.75%
Inyo	7.75%	Santa Clara	8.25%
Kern	7.25%	Santa Cruz	8.00%
Kings	7.25%	Shasta	7.25%
Lake ¹	7.25%	Sierra	7.25%
Lassen	7.25%	Siskiyou	7.25%
Los Angeles ¹	8.25%	Solano	7.375%
Madera	7.75%	Sonoma ¹	7.50%
Marin	7.25%	Stanislaus	7.375%
Mariposa	7.75%	Sutter	7.25%
Mendocino ¹	7.25%	Tehama	7.25%
Merced	7.25%	Trinity	7.25%
Modoc	7.25%	Tulare	7.25%
Mono	7.25%	Tuolumne	7.25%
Monterey	7.25%	Ventura	7.25%
Napa	7.75%	Yolo ¹	7.25%
Nevada ¹	7.375%	Yuba	7.25%

¹ Many cities and towns in California impose a district tax, which results in a higher sales and use tax rate than in other parts of the county. If you are reporting an item that was purchased for use in any of the following cities or towns, please use the appropriate tax rates for those areas. The following tax rates apply within the city limits or the town limits of the listed community.

County	City or Town with a Special Tax District	Tax Rate
El Dorado	Placerville	7.50%
Fresno	Clovis	8.175%
Imperial	Calexico	8.25%
Lake	Clearlake	7.75%
Los Angeles	Avalon	8.75%
Mendocino	Willits (effective October 1, 2003) ²	7.75%
Nevada	Truckee	7.875%
Sonoma	Sebastopol (effective April 1, 2003) ³	7.625%
Yolo	West Sacramento (effective April 1, 2003) ⁴	7.75%
Yolo	Woodland	7.75%

² The tax rate in the City of Willits prior to October 1, 2003, is 7.25%.

³ The tax rate in the City of Sebastopol prior to April 1, 2003, is 7.50%.

⁴ The tax rate in the City of West Sacramento prior to April 1, 2003, is 7.25%.

Line 23 – Voluntary Contributions

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 10 for descriptions of the funds.

Line 24 – Refund or No Amount Due

Complete the following worksheet:

A. Amount on line 22

B. Amount on line 23

C. Add line A and line B

D. Amount on line 20

E. Subtract line C from Line D

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 24. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

Note: If the amount on line C is greater than the amount on line D, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 25.

Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. See the picture on page 11 for locating the bank information.

Assemble your tax return as shown on this page and mail it in the Franchise Tax Board envelope provided. Be sure to attach the **green** label to the front of the envelope.

The address is:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002**

Line 25 – Amount You Owe

Add line 21, line 22, and line 23 and enter the total on line 25. This is the amount you owe.

Assemble your return as shown below and mail it in the Franchise Tax Board envelope provided. Be sure to attach the **white** label to the front of the envelope. The address is:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001.**

Sign Your Tax Return

You must sign your tax return on Side 2. If you file a joint tax return, your spouse must sign it also.

Note: If you file a joint return, both you and your spouse are generally responsible for tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 30.

If you pay a person to prepare your tax return, that person must sign on Side 2 and include either their social security number (or PTIN) or FEIN. A paid preparer must give you two copies of your tax return: one to file with the Franchise Tax Board and one to keep for your records.

Assembling Your Tax Return

Attach your Form(s) W-2 to your return as shown.

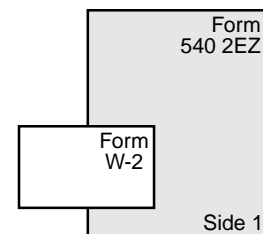
To help with our processing costs, please enclose but do not staple your payment to your return.

Please do **not** enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

This will help us to reduce government processing and storage costs.

Questions?

See Frequently Asked Questions on page 14 for information about filing requirements, amending your return, how long to keep your return, etc.



Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Check the box which answers the questions below to see if you qualify.



If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.

1. Were you a resident¹ of California for the entire year in 2003?

- ☐ **YES.** Go to the next question.
☐ **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, e-file, or see the back cover for downloading or ordering forms.

2. Is the amount on Form 540 2EZ, line 13:

- \$29,054 or less if single; or
 - \$58,108 or less if married filing jointly, head of household, or qualifying widow(er)?
- ☐ **YES.** Go to the next question.
☐ **NO.** Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2003, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

- ☐ **YES.** Go to the next question.
☐ **NO.** Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2003?

- ☐ **NO.** Go to question 6.
☐ **YES.** Go to question 5.

5. For more than half the year, did you live in the home of the person who could claim you as a dependent in 2003?

- ☐ **NO.** Go to question 6.
☐ **YES.** Stop here. You do not qualify for this credit.

6. Was the property you rented exempt² from property tax in 2003?

- ☐ **NO.** Go to the next question.
☐ **YES.** Stop here. You do not qualify for this credit.

7. Did you claim the homeowner's property tax exemption³ anytime during 2003.

- ☐ **NO.** Go to question 8.
☐ **YES.** Stop here. You do not qualify for this credit.

8. Were you single in 2003?

- ☐ **YES.** Go to question 11.
☐ **NO.** Go to question 9.

9. Did your spouse claim the homeowner's property tax exemption anytime during 2003?

- ☐ **NO.** Go to question 11.
☐ **YES.** Go to question 10.

10. Did you and your spouse maintain separate residences for the entire year in 2003?

- ☐ **YES.** Go to question 11.
☐ **NO.** Stop here. You do not qualify for the credit.

11. If you are:

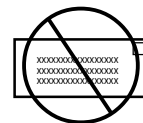
- Single, enter \$60 below.
- Married filing jointly, head of household, or qualifying widow(er), enter \$120 below.

\$ _____

Enter this amount on Form 540 2EZ, line 16.

12. Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2003 which qualified you for this credit.

Do Not Mail This Record



Street Address

City, State, and ZIP Code

Dates Rented in 2003 (From _____ to _____)

a _____

b _____

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name

Street Address

City, State, ZIP Code, and Telephone Number

a _____

b _____

¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2003, and is otherwise qualified.

² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit if you are otherwise qualified.

³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. You can find the homeowner's property tax exemption information on your property tax bill from your County Assessor's office.

Voluntary Contribution Fund Descriptions

You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

Enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

Code	Fund Name and Description	Code	Fund Name and Description
◀ 52 ▶	<p>California Seniors Special Fund If you and/or your spouse are 65 years of age* or older and claim the Senior Exemption Credit on line 15, you may make a combined total contribution of up to \$164 or \$82 per spouse. Contributions entered to this fund will be distributed to the Area Agency of Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.</p> <p>*If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.</p>	◀ 58 ▶	<p>California Firefighters' Memorial Fund. Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.</p>
◀ 53 ▶	<p>Alzheimer's Disease/Related Disorders Fund. Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.</p>	◀ 59 ▶	<p>Emergency Food Assistance Program Fund. Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.</p>
◀ 54 ▶	<p>California Fund for Senior Citizens. Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.</p>	◀ 60 ▶	<p>California Peace Officer Memorial Foundation Fund. Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.</p>
◀ 55 ▶	<p>Rare and Endangered Species Preservation Program. Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.</p>	◀ 61 ▶	<p>Asthma and Lung Disease Research Fund. Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provide grants to develop and advance the understanding of the causes of lung disease, the third leading cause of death. Find out more at www.californialung.org.</p>
◀ 56 ▶	<p>State Children's Trust Fund for the Prevention of Child Abuse. Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.</p>	◀ 62 ▶	<p>California Missions Foundation Fund Contributions will be used to restore and repair the Spanish colonial and mission-era missions in this state and to preserve the artworks and artifacts of these missions.</p>
◀ 57 ▶	<p>California Breast Cancer Research Fund. Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please go to Website www.ucop.edu/srphome/bcrp/. Your contribution can help make breast cancer a disease of the past.</p>		

Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. The illustration here shows which bank numbers you need to request direct deposit.



Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.

Franchise Tax Board is not responsible when a financial institution rejects a direct deposit. If the bank or financial institution rejects the direct deposit due to an error in the routing number or account number, Franchise Tax Board will issue a paper check.

Paying Your Taxes

General Information

You must pay 100% of the amount you owe by April 15, 2004, to avoid interest and penalties. There are several ways to pay your tax:

- Check or money order
- Credit card
- Electronic funds withdrawal
- Pre-approved monthly installments

Check or Money Order (no cash please)

Make your check or money order payable to the Franchise Tax Board. Do not send cash. Write your social security number and 2003 Form 540 2EZ on the check or money order. How you mail your check depends on how you filed your return.

e-file: If you did not choose electronic funds withdrawal, the software will print a payment voucher for you, form FTB 3582. Mail your check or money order and the voucher to the address shown on the voucher. **Note: Do not** mail a copy of your tax return.

Form 540 2EZ: Enclose but do not staple your check or money order to the front of the return; see the instructions on page 8.

Electronic Funds Withdrawal

Instead of paying by check you can use this convenient option if you e-file. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. Use the illustration above to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online bill payment with Franchise Tax Board's Web pay. This secure service lets you pay the current amount you owe, as well as any future payments of bills. Go to **www.ftb.ca.gov** and follow the Quick Link to Payment Options. Log on using your social security number and your current customer service number (CSN).

Credit Card



Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The Franchise Tax Board has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

When will my payment be effective?

Your payment is effective on the same day you charge it.

What if I change my mind?

You cannot cancel the charge through Official Payments Corp. If you change your mind, you must go through your credit card company to reverse the transaction. If you reverse the transaction, we may charge you applicable penalties, interest, or other fees for nonpayment or late payment of your tax liability.

(continued on following page)

Paying Your Taxes (continued)

How much is the convenience fee?

2.5% of the amount charged or a minimum fee of \$1.00 Example: A tax payment of \$753.56 will have a convenience fee of \$18.84 (\$18.839 rounded to the nearest cent). Official Payments Corp. will tell you your fee before you complete your transaction. You can decide whether to complete the transaction at that time.

How do I use my credit card to pay my taxes?

1. Once you have determined how much you owe, gather your credit card information and complete the worksheet below.
2. Go to the Official Payments Corp. online payment center at **www.officialpayments.com** or call the toll-free number (800) 2PAY-TAX or (800) 272-9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance Monday through Friday, 9 a.m. to 5 p.m. PST.

After authorization of your payment, you will be given a confirmation number. Keep this number with your tax records.

Assistance for persons with disabilities. The Franchise Tax Board complies with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Credit Card Information – Keep for Your Records	
1. Jurisdiction Code	1 5 5 5
2. Amount you are paying: \$	
3. Your SSN:	
Spouse's SSN:	
First 4 letters of last name:	
First 4 letters of spouse's last name:	
4. Tax year:	
5. Home phone:	
6. Credit card no.:	
7. Expiration date:	MMYYYY
8. ZIP Code for address where your monthly credit card bill is sent:	

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and **save this page for your records.**

Date: _____ Confirmation No. _____

Request Monthly Installments

Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **www.ftb.ca.gov** to complete and file form FTB 3567. To submit your request by mail, go to our Website at **www.ftb.ca.gov** to download and print the form or call (800) 338-0505 to order the form by phone. Mail the completed form to FTB at the address shown on the form.